

1 (k) Independently elected parish offices, including the office of assessor,
2 clerk of district court, coroner, district attorney, sheriff, and judges, ~~but only insofar~~
3 ~~as their judicial expense funds, as provided for in Title 13 of the Louisiana Revised~~
4 ~~Statutes of 1950.~~

5 (l) Mayor's court.

6 (m) Justice of the peace court.

7 * * *

8 §1303. Legislative intent

9 A. It is the intent of the legislature that this Chapter shall apply, ~~as provided~~
10 ~~for herein~~, to all political subdivisions of the state with a general fund or a special
11 revenue fund, except that the provisions of R.S. 39:1307 related to public
12 participation shall only apply to those political subdivisions with proposed
13 expenditures totaling ~~five~~ one hundred thousand dollars or more in such funds. The
14 provisions of this Chapter shall be construed as minimal requirements and shall not
15 prevent a political subdivision from requiring more extensive financial planning and
16 budgeting practices nor from imposing more stringent penalties for violations.

17 * * *

18 §1304. Uniform chart of accounts; uniform budget templates

19 A.(1) The legislative auditor shall develop a uniform chart of accounts for
20 use by political subdivisions in recording of all financial transactions.

21 (2) The legislative auditor shall develop a uniform budget template for use
22 by political subdivisions in meeting the requirements of this Chapter.

23 (3) The legislative auditor shall submit the proposed chart of accounts and
24 proposed budget templates to the Joint Legislative Committee on the Budget for its
25 approval. Any change to ~~the~~ an approved chart of accounts or template shall be
26 made in accordance with procedures contained in this Subsection.

27 B. The legislative auditor is authorized to create political subdivision
28 categories for the purpose of carrying out the provisions of this Section. He may
29 propose a different chart account and a different budget template for each political

1 subdivision category. Any political subdivision category created pursuant to this
2 Subsection shall be approved by the Joint Legislative Committee on the Budget.

3 §1305. Budget preparation

4 * * *

5 C. The budget document setting forth the proposed financial plan for the
6 general fund and each special revenue fund shall include the following:

7 * * *

8 (2)

9 * * *

10 (c) Courts shall itemize revenues and expenditures in accordance with a
11 budget template developed pursuant to R.S. 39:1304, with R.S. 24:515.2, and with
12 guidance provided by the Louisiana Supreme Court, as applicable.

13 (d) If, upon the request of the governing authority, the political subdivision
14 fails to submit its budget document showing the information concerning revenue
15 sources as mandated by this Subsection, the governing authority shall not appropriate
16 any general funds to such political subdivision.

17 * * *

18 §1306. Completion and submission of the proposed budget

19 A. The proposed budget for political subdivisions with a governing authority
20 including municipalities, parishes, school boards, and special districts shall be
21 completed and submitted to the governing authority of that political subdivision and
22 made available for public inspection as provided for in R.S. 39:1308 no later than
23 fifteen days prior to the beginning of each fiscal year except that:

24 * * *

25 (3) The proposed budget for a court shall be submitted to the Louisiana
26 Supreme Court at the same time it is made available for public inspection.

27 * * *

Proposed law requires that a court submit its proposed budget to the La. Supreme Court at the same time it is made available for public inspection.

(Amends R.S. 39:1302(3)(k), 1303(A), 1304, 1305(C)(2)(c), and 1307(A); Adds R.S. 39:1302(3)(l) and (m), 1305(C)(2)(d), and 1306(A)(3); Repeals R.S. 39:1303(E))